



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Branch
1600 9th Street, Sacramento, CA 95814
(916) 445-1554, FAX (916) 445-1588

February 5, 2009

Tom Sherry, MFT, Mental Health Director
Sutter/Yuba Mental Health Services
1965 Live Oak Boulevard
P.O. Box 1520
Yuba City, CA 95991

Dear Mr. Sherry:

AUDIT REPORT – SUTTER/YUBA COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Sutter/Yuba County Mental Health Services for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program cost is as follows:

NET PROGRAM COSTS

	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 5,404,088	\$ 4,665,193	\$ (738,895)
Federal Share of Healthy Families/Medi-Cal	\$ 87,820	\$ 84,713	\$ (3,107)
State General Funds EPSDT Due State	\$ 1,759,763	\$ 1,566,633	\$ (193,130)

Tom Sherry, MFT, Mental Health Director
February 5, 2009
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If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

Chiele Okemiri
for WALTER J. HILL, JR., MBA, EA
Chief of Audits

Chukwuemeka Okemiri
CHUKWUEMEKA OKEMIRI, CPA
Supervisor, Northern Region Audits

Enclosures

Certified Mail

SCHEDULE 1

SUTTER-YUBA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 4,219,682	\$ (383,084)	\$ 3,836,598
HEALTHY FAMILIES - FFP	(Sch. 2a)	69,083	(3,107)	65,976
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 4,288,765</u>	<u>\$ (386,191)</u>	<u>\$ 3,902,574</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 1,184,406	\$ (355,811)	\$ 828,595
HEALTHY FAMILIES - FFP		18,737	0	18,737
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 1,203,143</u>	<u>\$ (355,811)</u>	<u>\$ 847,332</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 5,404,088	\$ (738,895)	\$ 4,665,193
HEALTHY FAMILIES - FFP		87,820	(3,107)	84,713
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 5,491,908</u>	<u>\$ (742,002)</u>	<u>\$ 4,749,906</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF		<u>\$ 1,759,763</u>	<u>\$ (193,130)</u>	<u>\$ 1,566,633</u>

Note: The As Settled amount includes a refund of \$5,442 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 91)

**SUTTER-YUBA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	6,489,320	(922,963)	5,566,357
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	36,101	(6,700)	29,401
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	106,282	(16,628)	89,654
9. Total		<u>\$ 6,631,703</u>	<u>\$ (946,292)</u>	<u>\$ 5,685,411</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	55,382	13,104	68,486
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 55,382</u>	<u>\$ 13,104</u>	<u>\$ 68,486</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	6,470,039	(942,768)	5,527,271
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	106,282	(16,628)	89,654
25. Total		<u>\$ 6,576,321</u>	<u>\$ (959,396)</u>	<u>\$ 5,616,925</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**SUTTER-YUBA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

			As Settled	Audit Adjustments	As Audited
Amount Negotiated Rates Exceed Cost					
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$	0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)		0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)		0	0	0
36. Total		\$	0	\$ 0	\$ 0

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	1,345,200	\$ 83,835	\$ 1,429,035
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$	1,029	\$ 1,436,838	\$ 1,437,867
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$	1,029	\$ 1,428,006	\$ 1,429,035

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$	13,511	\$ (1,663)	\$ 11,848
41. Healthy Families Administration	(MH1979, Ln 9)	\$	0	\$ 23,037	\$ 23,037
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$	0	\$ 11,848	\$ 11,848

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$	269,503	\$ (83,842)	\$ 185,661
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$	98,656	\$ (30,692)	\$ 67,964

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$	3,430,582	\$ (500,840)	\$ 2,929,742
46. Enhanced (Children)	(MH1979, Ln 17,17A)		23,466	(4,356)	19,110
47. Enhanced (Refugees)	(MH1979, Ln 18)		0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)		0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)		514,179	200,338	714,517
50. U.R. Skilled Professional	(MH1979, Ln 14)		202,127	(62,881)	139,246
51. U.R. Other	(MH1979, Ln 15)		49,328	(15,346)	33,982
52. Negotiated Rate-Payback	(MH1979, Ln 20)		0	0	0
53. Subtotal- FFP		\$	4,219,682	\$ (383,084)	\$ 3,836,598

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)		0	0	0

56. Total SD/MC Reimbursement - FFP		\$	4,219,682	\$ (383,084)	\$ 3,836,598
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	69,083	\$ (10,808)	\$ 58,275
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)		0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)		0	7,701	7,701
60. Total Healthy Families Reimbursement - FFP		\$	69,083	\$ (3,107)	\$ 65,976

61. Total - FFP (Ln 56 + Ln 60)		\$	4,288,765	\$ (386,191)	\$ 3,902,574
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(To Sch. 1)

[illegible]

[illegible]

SCHEDULE 4

**SUTTER-YUBA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2004**

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors) (Adj 81)	\$ 8,690,586	\$ (956,916)	\$ 7,733,670
(2) Total SD/MC Claims (Adj.'s 82, 84 & 86)	9,156,024	(13,868)	9,142,156
(3) Percent % (Line 1/Line 2)	94.92%	-10.33%	84.59%
(4) EPSDT Claims (Adj.'s 83, 85 & 87)	4,460,048	(13,868)	4,446,180
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	4,233,478	(472,454)	3,761,024
(6) Cost Settled Baseline for EPSDT	354,552	0	354,552
(7) Net Cost Settlement Amount (Line 5 - Line 6)	3,878,926	(472,454)	3,406,472
(8) 46.70% of Cost Settlement Amount (Line 7 x 46.70%)	1,811,458	(220,636)	1,590,822
(8a) FY 2001-02 EPSDT Settlement	1,348,930	0	1,348,930
(8b) Annual Local Growth (L. 8 - 8a)	462,528	(220,636)	241,892
(9) County Match 10% of Local Growth (8b x 10%)	46,253	(22,064)	24,189
(10) Net Cost Settlement Amount (L. 8 - 9) (Adj 88)	1,765,205	(198,572)	1,566,633
(11) SGF Distribution (Settled and Audited) (Adj91)	1,765,205	(5,442)	1,759,763
(12) SGF Due County (State) (Adj92)	\$ 0.00	\$ (193,130.40)	\$ (193,130.40)
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

Note:

The increase in SGF was due to the increase in salaries and benefits county incorrectly reported in the wrong cost center, and the increase in cost per unit as a result of the decrease in total unit of service.

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 92	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS (COUNTY ONLY) To adjust the payments to contract providers to exclude payments of FFS providers	\$ (3,956,123)	\$ 73,571	\$ (3,882,552)
2	MH 1960	6	3	MEDI-CAL ADJUSTMENT FROM MH 1961 To adjust Medi-Cal adjustment from MH1961 to add back cost of if capital projects which was deducted twice.	\$ (77,006)	\$ 77,006	\$ 0 *
3	MH 1960	6	3	MEDI-CAL ADJUSTMENT FROM MH 1961 To adjust Medi-Cal adjustment from MH1961 to remove costs of If plant acquisition.	** \$ 0	\$ (423,512)	\$ (423,512) *
4	MH 1960	6	3	MEDI-CAL ADJUSTMENT FROM MH 1961 To adjust Medi-Cal adjustment from MH1961 to add depreciation expenses of If plant acquisition.	** \$ (423,512)	\$ 16,940	\$ (406,572) *
5	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust allowable costs for allocation to reflect the effect of adjustments No. 1 through No.4.	\$ 12,052,351	\$ (255,995)	\$ 11,796,356
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 92	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
6	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 1,028,357	\$ (1,028,357)	\$ 0 *
7	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 0	\$ 0	\$ 0 *
8	MH 1960	11	C	NON SD/MC ADMINISTRATION	\$ 610,692	\$ (610,692)	\$ 0 *
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	\$ 1,639,049	\$ 0	\$ 1,639,049 *
				To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs below.			
9	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 1,639,049	\$ 697,190	\$ 2,336,239 *
				To adjust Total Administrative costs to reclassify A-87 from Mode Costs			
10	MH 1960	9	C	SD/MC ADMINISTRATION	** \$ 0	\$ 1,437,867	\$ 1,437,867 *
11	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	** \$ 0	\$ 23,037	\$ 23,037 *
12	MH 1960	11	C	NON SD/MC ADMINISTRATION	** \$ 0	\$ 875,335	\$ 875,335 *
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 2,336,239	\$ 0	\$ 2,336,239 *
				To reallocate total administrative cost amongst SD/MC, Healthy Families, and Non SD/MC Administration based on the gross cost ratio of 61.55% for SD/MC, 0.99% for Healthy Families, and 37.47% for Non SD/MC.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 92	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED COSTS			
13	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 269,503	\$ (269,503)	\$ 0 *
14	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 98,656	\$ (98,656)	\$ 0 *
15	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 0	\$ 0	\$ 0 *
Info	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ 368,159	\$ 0	\$ 368,159 *
				To eliminate the reported distribution of utilization review costs. Costs will be redistributed after adjustments to utilization review costs.			
16	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	** \$ 0	\$ 185,661	\$ 185,661
17	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	** \$ 0	\$ 67,964	\$ 67,964
18	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	** \$ 0	\$ 114,533	\$ 114,533
Info	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ 368,159	\$ 0	\$ 368,159
				To allocate the Non SD/MC Utilization Review portion related to SPMP and Other SD/MC Utilization Review based on the gross cost ratio of 68.89% for SD/MC and 31.11% for Non SD/MC.			
19	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	\$ 10,045,143	\$ (255,995)	\$ 9,789,148
				To adjust mode costs in conjunction with adjustments No. 1 through 4			
20	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	\$ 9,789,148	\$ (697,190)	\$ 9,091,958
				To adjust mode costs to reclassify A-87 costs to administrative costs in conjunction with adjustments No. 9			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 92	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
21	MH 1964	3	A	OTHER 24 HOUR SERVICES (Mode 05- All Other SFC)	1,994,456	(166,232)	1,828,224
22	MH 1964	4	A	DAY SERVICES (MODE 10)	437,740	(37,581)	400,159
23	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 Program 1 + Program2)	6,783,328	(758,862)	6,024,466
24	MH 1964	6	A	OUTREACH SERVICES (MODE45)	726,483	6,625	733,108
25	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	103,136	2,864	106,000
Info				TOTAL	<u>10,045,143</u>	<u>(953,185)</u>	<u>9,091,958</u>
				To distribute revised Direct Services cost to Other 24 Hour Services, Day Services, Outpatient Services, Outreach Services, and Support Services.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 92	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS OF SERVICE/TIME COUNTY PROVIDERS</u>			
26	MH 1966	2	B	TOTAL UNITS-MODE 05-21	4,743	13	4,756
Info	MH 1966	2	B	TOTAL UNITS-MODE 10-95	4,284	0	4,284
27	MH 1966	2	C	TOTAL UNITS-MODE 15-01	691,782	(3,733)	688,049
28	MH 1966	2	D	TOTAL UNITS-MODE 15-10	144,182	994	145,176
Info	MH 1966	2	E	TOTAL UNITS-MODE 15-30	255,292	0	255,292
29	MH 1966	2	F	TOTAL UNITS-MODE 15-40	503,400	(104)	503,296
Info	MH 1966	2	B	TOTAL UNITS-MODE 15-50	203,993	0	203,993
30	MH 1966	2	C	TOTAL UNITS-MODE 15-60	825,438	58	825,496
31	MH 1966	2	H	TOTAL UNITS-MODE 15-70	3,791	(994)	2,797
Info					<u>2,636,905</u>	<u>(3,766)</u>	<u>2,633,139</u>
				To adjust total units of service to agree with the County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 92	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
32	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	427,180	(68,362)	358,818 *
33	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	1,156,241	(5,582)	1,150,659 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	72,679	0	72,679 *
34	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	199,004	88	199,092 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	4,715	0	4,715 *
35	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	14,145	(2,219)	11,926 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	14,484	0	14,484 *
36	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	32,859	(933)	31,926 *
Info				TOTAL	<u>1,921,307</u>	<u>(77,008)</u>	<u>1,844,299</u> *
				To adjust the above mentioned settled units of service/time for the County Operated facilities to agree with the State DMH Approved Claims Report dated December 5, 2008 (Excluding disallowed claims of 27,747 uos/uot). The auditor submitted workpapers to the County which shows the details of the above adjustments. Phase II was included.			
37	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 358,818	(2,599)	356,219 *
38	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 1,150,659	(8,211)	1,142,448 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 72,679	0	72,679 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 199,092	0	199,092 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 4,715	0	4,715 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 11,926	0	11,926 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
39	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 14,484	(249)	14,235 *
40	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 31,926	(738)	31,188 *
Info				TOTAL	<u>** 1,844,299</u>	<u>(11,797)</u>	<u>1,832,502</u> *
				To adjust the State DMH Approved Claims Report dated December 5, 2008 to exclude Mode 15 SFC 60 units which were provided by an uncertified provider (prov # 5840).			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 92	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
Info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	356,219	0	356,219 *
41	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	1,142,448	(7,596)	1,134,852 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	72,679	0	72,679 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	199,092	0	199,092 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	4,715	0	4,715 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	11,926	0	11,926 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	14,235	0	14,235 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	31,188	0	31,188 *
Info				TOTAL **	<u>1,832,502</u>	<u>(7,596)</u>	<u>1,824,906</u> *
				To adjust the State DMH Approved Claims Report dated December 5, 2008 to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
42	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	356,219	31,385	387,604 *
43	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	1,134,852	195,722	1,330,574 *
44	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	72,679	(2,741)	69,938 *
45	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	199,092	(179,348)	19,744 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	4,715	0	4,715 *
46	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	11,926	236	12,162 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0 *
47	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	14,235	249	14,484 *
48	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	31,188	1,671	32,859 *
Info				TOTAL **	<u>1,824,906</u>	<u>47,174</u>	<u>1,872,080</u> *
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records (prior to other adjustments reflected in adjustments 49 through 52 below) and supporting documents. The auditor submitted work papers to the County which shows the details of the above adjustments. Phase II was included.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 92	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
49	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	387,604	(2,500)	385,104 *
50	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	1,330,574	(8,694)	1,321,880 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	69,938	0	69,938 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	19,744	0	19,744 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	4,715	0	4,715 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	12,162	0	12,162 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0 *
51	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	14,484	(249)	14,235 *
52	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	32,859	(738)	32,121 *
Info				TOTAL **	<u>1,872,080</u>	<u>(12,181)</u>	<u>1,859,899</u> *
				To adjust the County records to exclude Mode 15 SFC60 units which were provided by an uncertified provider (prov # 5840).			
Info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	385,104	0	385,104 *
53	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	1,321,880	(7,596)	1,314,284 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	69,938	0	69,938 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	19,744	0	19,744 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	4,715	0	4,715 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	12,162	0	12,162 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	14,235	0	14,235 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	32,121	0	32,121 *
Info				TOTAL **	<u>1,859,899</u>	<u>(7,596)</u>	<u>1,852,303</u> *
				To adjust the County's records to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 92	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
54	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	385,104	(511)	384,593 *
55	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	1,314,284	(26,067)	1,288,217 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	69,938	0	69,938 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	19,744	0	19,744 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	4,715	0	4,715 *
56	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	12,162	(236)	11,926 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	14,235	0	14,235 *
57	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	32,121	(933)	31,188 *
Info				TOTAL **	<u>1,852,303</u>	<u>(27,747)</u>	<u>1,824,556 *</u>
				<p>To adjust the County's records to account for the units of service/time that the County adjusted out when utilizing the disallowed claims system (DCS). These units of service/time were excluded in the State DMH Summary Approved Claims Report but remained in their records.</p> <p>Disallowed units through DCS EPSDT YES (26,708) EPSDT NO <u>(1,039)</u> <u>(27,747)</u></p>			
				<p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 92	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
58	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 384,593	(6,980)	377,613 *
59	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 1,288,217	562	1,288,779 *
60	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 69,938	503	70,441 *
61	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 19,744	304	20,048 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 4,715	0	4,715 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 11,926	0	11,926 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 14,235	0	14,235 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 31,188	0	31,188 *
Info				TOTAL	<u>1,824,556</u>	<u>(5,611)</u>	<u>1,818,945</u>
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units or the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments. Phase II was included.			
62	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 377,613	(420)	377,193
Info	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 1,288,779	0	1,288,779
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 70,441	0	70,441
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 20,048	0	20,048
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 4,715	0	4,715
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 11,926	0	11,926
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 14,235	0	14,235
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 31,188	0	31,188
Info				TOTAL	<u>1,818,945</u>	<u>(420)</u>	<u>1,818,525</u>
				To adjust the above mentioned units of service/time to exclude units which are more than the total units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 92	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
63	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	108,682	(695)	107,987 *
64	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	443,375	(3,968)	439,407 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	0	0	0 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	118	0	118 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	3,653	0	3,653 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	291	0	291 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	2,832	0	2,832 *
Info				TOTAL	<u>558,951</u>	<u>(4,663)</u>	<u>554,288</u> *
				To adjust the above mentioned settled units of service/time for the Contract Providers to agree with the State DMH Approved Claims Report dated December 5, 2008 (Excluding disallowed claims of 5,706 uos/uot). The auditor submitted workpapers to the County which shows the details of the above adjustments.			
Info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 107,987	0	107,987 *
65	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 439,407	(712)	438,695 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 0	0	0 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 118	0	118 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 3,653	0	3,653 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 291	0	291 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 2,832	0	2,832 *
Info				TOTAL	<u>** 554,288</u>	<u>(712)</u>	<u>553,576</u> *
				To adjust the State DMH Approved Claims Report dated December 5, 2008 to exclude units under following contract providers which did not submit cost reports.			
				TRUE TO LIFE COUNSELING (Le# 00401), SACRAMENTO CHILDREN'S HOME (Le# 00523), YOUTH FOR CHANGE (Le# 00705).			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SUTTER-YUBA COUNTY				00058	92	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 107,987	0	107,987 *
66	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 438,695	(1,134)	437,561 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 0	0	0 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 0	0	0 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 118	0	118 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 3,653	0	3,653 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 291	0	291 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 2,832	0	2,832 *
info				TOTAL	** 553,576	(1,134)	552,442 *
				To adjust the State DMH Approved Claims Report dated December 5, 2008 to exclude Mode 15 SFC60 units which were provided by uncertified providers of North Valley Schools (Prov 5848 and 5849).			
67	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 107,987	81	108,068 *
68	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 437,561	6,243	443,804 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 0	0	0 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 118	0	118 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 3,653	0	3,653 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 291	0	291 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 2,832	0	2,832 *
Info				TOTAL	** 552,442	6,324	558,766 *
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records (prior to other adjustments reflected in adjustments 69 and 70 below) and supporting documents. The auditor submitted work papers to the County which shows the details of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 92	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
Info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	108,068	0	108,068 *
69	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	443,804	(1,170)	442,634 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	0	0	0 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	118	0	118 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	3,653	0	3,653 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	291	0	291 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	2,832	0	2,832 *
Info				TOTAL **	<u>558,766</u>	<u>(1,170)</u>	<u>557,596 *</u>
				To adjust the County records to exclude Mode 15 SFC 60 units which were provided by uncertified providers of North Valley Schools (Prov 5848 and 5849).			
Info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	108,068	0	108,068 *
70	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	442,634	(5,706)	436,928 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	0	0	0 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	118	0	118 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	3,653	0	3,653 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	291	0	291 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	2,832	0	2,832 *
Info				TOTAL **	<u>557,596</u>	<u>(5,706)</u>	<u>551,890 *</u>
				To adjust the County's records to account for the units of service/time that the County adjusted out when utilizing the disallowed claims system (DCS). These units of service/time were excluded in the State DMH Summary Approved Claims Report but remained in their records. All disallowed units are EPSDT units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 92	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
71	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	108,068	(192)	107,876
72	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	436,928	(930)	435,998
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	0	0	0
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	0	0	0
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	118	0	118
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	3,653	0	3,653
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	291	0	291
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	2,832	0	2,832
				TOTAL	<u>551,890</u>	<u>(1,122)</u>	<u>550,768</u>
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units or the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments.			
				<u>ADJUSTMENTS TO PATIENT AND OTHER PAYOR REVENUES - COUNTY</u>			
73	MH 1968	28	K	PATIENT AND OTHER PAYOR REVENUES 07/01/03 - 09/30/03	\$ 23,424	\$ 32,569	\$ 55,993
74	MH 1968	28A	K	PATIENT AND OTHER PAYOR REVENUES 10/01/03 - 06/30/04	31,958	(19,465)	12,493
					<u>\$ 55,382</u>	<u>\$ 13,104</u>	<u>\$ 68,486</u>
				To adjust patient and other payor revenues to agree with the County's records and supporting documentation			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 92	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
75	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 2,422,579	\$ 1,508,562	\$ 3,931,141
76	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 4,219,682	\$ (383,084)	\$ 3,836,598
77	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	69,083	(3,107)	65,976
				TOTAL REIMBURSEMENT - COUNTY	<u>\$ 4,288,765</u>	<u>\$ (386,191)</u>	<u>\$ 3,902,574</u>
78	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 1,184,406	\$ (8,044)	\$ 1,176,362
79	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	18,737	0	18,737
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	<u>\$ 1,203,143</u>	<u>\$ (8,044)</u>	<u>\$ 1,195,099</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
80	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS To limit total SD/MC reimbursement of Victor Community Support Services, Inc (LE # 01042) to FFP Contract Maximum. <div style="text-align: right;">FFP Contract Maximum \$ 576,048 Less Total Reimbursement (FFP) <u>923,815</u> \$ <u>(347,767)</u></div>	\$ 1,176,362	\$ (347,767)	\$ 828,595
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
81	SCH 4	1	3	SD/MC ACTUALS To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only. * Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.	\$ 8,690,586	\$ (956,916)	\$ 7,733,670

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 92	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
82	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 9,156,024	\$ (13,868)	\$ 9,142,156 *
83	SCH 4	4	3	EPSDT CLAIMS	\$ 4,460,048	\$ (13,868)	\$ 4,446,180 *
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the original recoupment.			
84	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 9,142,156	\$ 13,868	\$ 9,156,024 *
85	SCH 4	4	3	EPSDT CLAIMS	** \$ 4,446,180	\$ 13,868	\$ 4,460,048 *
				To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 82 and 83 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 86 and 87 below.			
86	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 9,156,024	\$ (13,868)	\$ 9,142,156
87	SCH 4	4	3	EPSDT CLAIMS	** 4,460,048	(13,868)	4,446,180
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the revised recoupment.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 92	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
88	SCH 4	10	3	NET COST SETTLEMENT AMOUNT To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.	\$ 1,765,205	\$ (198,572)	\$ 1,566,633
89	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the SGF original recoupment.	\$ 1,765,205	\$ (5,442)	\$ 1,759,764 *
90	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 89 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustments 91 below.	** \$ 1,759,764	\$ 5,442	\$ 1,765,205 *
91	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final report dated March 3, 2008.	** \$ 1,765,205	\$ (5,442)	\$ 1,759,764
92	SCH 4	12	3	STATE GENERAL FUNDS DUE STATE To adjust State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution as follows: Audited Net Cost Settlement Amount Adj. 88 \$ 1,566,633 Less Audited State General Fund Distribution Adj. 91 \$ 1,759,764 Net State General Funds due to County <u>\$ (193,131)</u>	0	(193,130)	(193,130)
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS

MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA
County Code: 58

Legal Entity: SUTTER-YUBA COUNTY		A	B	C
Legal Entity Number: 00058		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	7,336,228	8,749,252	16,085,480
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(3,882,552)	(3,882,552)
4	Other Adjustments from MH 1962			
5	Total Costs Before Medi-Cal Adjustments	7,336,228	4,866,700	12,202,928
6	Medi-Cal Adjustments from MH 1961		(406,572)	(406,572)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			11,796,356
	Administrative Costs (County Only)			
9	SD/MC Administration			1,437,867
10	Healthy Families Administration			23,037
11	Non-SD/MC Administration			875,335
12	Total Administrative Costs			2,336,239
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			185,661
14	Other SD/MC Utilization Review			67,964
15	Non-SD/MC Utilization Review			114,533
16	Total Utilization Review Costs			368,159
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			9,091,958
19	Total Costs - Lines 9 through 18			11,796,356

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
MEDI-CAL ADJUSTMENTS TO COSTS
MH 1961 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA
County Code: 58

Legal Entity: SUTTER-YUBA COUNTY		A	B	C
Legal Entity Number: 00058		Salaries and Benefits	Other	Total Adjustments
1				
2	Inter Acquisition Cost		(423,512)	(423,512)
3	Annual Depreciation		16,940	16,940
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(406,572)	(406,572)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
 ALLOCATION OF COSTS TO MODES OF SERVICE
 MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA
 County Code: 58

Legal Entity: SUTTER-YUBA COUNTY		A
Legal Entity Number: 00058		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	9,091,958
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	1,828,224
4	Day Services (Mode 10)	400,159
5	Outpatient Services (Mode 15 Program 1 + Program 2)	6,024,466
6	Outreach Services (Mode 45)	733,108
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	106,000
9	Total - Lines 2 through 8	9,091,958

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA
County Code: 58

CR

Legal Entity: SUTTER-YUBA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00058			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				21					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			4,756					
3	Gross Cost		1,828,224	1,828,224					
4	Cost per Unit			384.40					
5	SMA per Unit			489.49					
6	Published Charge per Unit			457.83					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		646					
8A		10/01/03 - 06/30/04		2,447					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			1,663					
13	Medi-Cal Costs	07/01/03 - 09/30/03	248,325	248,325					
13A		10/01/03 - 06/30/04	940,636	940,636					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	316,211	316,211					
14A		10/01/03 - 06/30/04	1,197,782	1,197,782					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	295,758	295,758					
15A		10/01/03 - 06/30/04	1,120,310	1,120,310					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		639,263	639,263					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA
County Code: 58

CR

Legal Entity: SUTTER-YUBA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00058			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				95					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			4,284					
3	Gross Cost		400,159	400,159					
4	Cost per Unit			93.41					
5	SMA per Unit			118.94					
6	Published Charge per Unit			111.25					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		971					
8A		10/01/03 - 06/30/04		2,791					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11		10/01/03 - 09/30/03							
11A	Healthy Families (SED) Units	07/01/03 - 09/30/03							
12		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			522					
13	Medi-Cal Costs	07/01/03 - 09/30/03	90,699	90,699					
13A		10/01/03 - 06/30/04	260,701	260,701					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	115,491	115,491					
14A		10/01/03 - 06/30/04	331,962	331,962					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	108,024	108,024					
15A		10/01/03 - 06/30/04	310,499	310,499					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs		07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		48,759	48,759					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA

County Code: 58

Legal Entity: SUTTER-YUBA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00058			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				01	10	30	40	50	60
1	Allocation Percentage		100.00%	16.54%	4.49%	7.89%	15.56%	6.31%	49.08%
2	Total Units			688,049	145,176	255,292	503,296	203,993	825,496
3	Gross Cost		5,973,635	987,868	268,164	471,567	929,672	376,809	2,931,830
4	Cost per Unit			1.44	1.85	1.85	1.85	1.85	3.55
5	SMA per Unit			1.83	2.36	2.36	2.36	2.36	4.37
6	Published Charge per Unit			1.71	2.20	2.20	2.20	2.20	4.23
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units		07/01/03 - 09/30/03	131,938	14,814	24,563	51,855	24,729	114,203
10/01/03 - 06/30/04			394,088	59,399	84,952	199,303	82,379	428,508	
9	Medicare/Medi-Cal Crossover Units		07/01/03 - 09/30/03	503	532	1,551	8,640	3,894	55,321
10/01/03 - 06/30/04			429	113	620	1,114	242	17,442	
10	Enhanced SD/MC (Children) Units		07/01/03 - 09/30/03	2,368	50	575	1,344	138	240
10/01/03 - 06/30/04			6,327	486	996	2,121	433	1,178	
10B	Enhanced SD/MC (Refugees) Units		07/01/03 - 06/30/04						
11	Healthy Families (SED) Units		07/01/03 - 09/30/03	5,288	1,213	1,403	3,399	556	2,376
10/01/03 - 06/30/04			9,198	3,550	2,574	9,330	2,042	4,494	
12	Non-Medi-Cal Units			137,910	65,019	138,058	226,190	89,580	201,734
13	Medi-Cal Costs		07/01/03 - 09/30/03	809,340	189,430	27,364	45,372	95,785	405,603
10/01/03 - 06/30/04			2,876,580	565,813	109,720	156,921	368,146	152,168	1,521,888
14	Medi-Cal SMA Upper Limits		07/01/03 - 09/30/03	1,014,319	241,447	34,961	57,969	122,378	499,067
10/01/03 - 06/30/04			3,601,652	721,181	140,182	200,487	470,355	194,414	1,872,580
15	Medi-Cal Published Charges		07/01/03 - 09/30/03	963,935	225,614	32,591	54,039	114,081	483,079
10/01/03 - 06/30/04			3,426,045	673,890	130,678	186,894	438,467	181,234	1,812,589
16	Medi-Cal Negotiated Rates		07/01/03 - 09/30/03						
10/01/03 - 06/30/04									
17	Medicare/Medi-Cal Crossover Costs		07/01/03 - 09/30/03	224,200	722	983	2,865	15,960	7,193
10/01/03 - 06/30/04			66,665	616	209	1,145	2,058	447	61,947
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/03 - 09/30/03	277,169	920	1,256	3,660	20,390	9,190
10/01/03 - 06/30/04			82,246	785	267	1,463	2,629	571	76,222
19	Medicare/Medi-Cal Crossover Published Charges		07/01/03 - 09/30/03	267,025	860	1,170	3,412	19,008	8,567
10/01/03 - 06/30/04			79,399	734	249	1,364	2,451	532	73,780
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/03 - 09/30/03						
10/01/03 - 06/30/04									
21	Enhanced SD/MC Costs		07/01/03 - 09/30/03	8,144	3,400	92	1,062	2,483	255
10/01/03 - 06/30/04			20,723	9,084	898	1,840	3,918	800	4,184
22	Enhanced SD/MC SMA Upper Limits		07/01/03 - 09/30/03	10,355	4,333	118	1,357	3,172	326
10/01/03 - 06/30/04			26,251	11,578	1,147	2,351	5,006	1,022	5,148
23	Enhanced SD/MC Published Charges		07/01/03 - 09/30/03	9,700	4,049	110	1,265	2,957	304
10/01/03 - 06/30/04			24,681	10,819	1,069	2,191	4,666	953	4,983
24	Enhanced SD/MC Negotiated Rates		07/01/03 - 09/30/03						
10/01/03 - 06/30/04									
25	Enhanced SD/MC (Refugees) Costs		07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/03 - 06/30/04						
29	Healthy Families Costs		07/01/03 - 09/30/03	28,169	7,592	2,241	2,592	6,279	1,027
10/01/03 - 06/30/04			61,485	13,206	6,557	4,755	17,234	3,772	15,961
30	Healthy Families SMA Upper Limits		07/01/03 - 09/30/03	35,568	9,677	2,863	3,311	8,022	1,312
10/01/03 - 06/30/04			77,762	16,832	8,378	6,075	22,019	4,819	19,639
31	Healthy Families Published Charges		07/01/03 - 09/30/03	33,549	9,042	2,669	3,087	7,478	1,223
10/01/03 - 06/30/04			73,229	15,729	7,810	5,663	20,526	4,492	19,010
32	Healthy Families Negotiated Rates		07/01/03 - 09/30/03						
10/01/03 - 06/30/04									
33	Non-Medi-Cal Costs			1,878,330	198,005	120,101	255,016	417,811	165,469
									716,478

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA
County Code: 58

CR

Legal Entity: SUTTER-YUBA COUNTY			H	I	J	K	L	M	N
Legal Entity Number: 00058			Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)			Function	Function	Function	Function	Function	Function	Function
			70						
1	Allocation Percentage		0.13%						
2	Total Units		2,797						
3	Gross Cost		7,726						
4	Cost per Unit		2.76						
5	SMA per Unit		3.52						
6	Published Charge per Unit		3.29						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	39						
8A		10/01/03 - 06/30/04	697						
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04	88						
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		1,973						
13	Medi-Cal Costs	07/01/03 - 09/30/03	108						
13A		10/01/03 - 06/30/04	1,925						
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	137						
14A		10/01/03 - 06/30/04	2,453						
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	128						
15A		10/01/03 - 06/30/04	2,293						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04	243						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04	310						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04	290						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		5,450						

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA		MHS		MHS		MHS		MHS		MHS		MHS	
County Code: 58		MHS		MHS		MHS		MHS		MHS		MHS	
Legal Entity: SUTTER-YUBA COUNTY		A		B		C		D		E		F	
Legal Entity Number: 00058		Service		Service		Service		Service		Service		Service	
Mode: 15 - Outpatient (Program 2)		Function		Function		Function		Function		Function		Function	
Mode Total		49		69		10		30		40		60	
1	Allocation Percentage	100.00%	12.88%	25.32%	1.50%	3.30%	56.71%	0.29%					
2	Total Units	4,725	9,290	870	1,770	32,280	105						
3	Gross Cost	50,831	6,546	12,870	765	1,678	28,827	145					
4	Cost per Unit		1.39	1.39	0.88	0.95	0.89	1.38					
5	SMA per Unit		2.36	4.37	2.36	2.36	2.36	4.37					
6	Published Charge per Unit												
7	Negotiated Rate / Cost per Unit												
8	Medi-Cal Units	07/01/03 - 09/30/03	850	1,845	270	1,170	9,300						
8A		10/01/03 - 06/30/04	3,785	6,860	50	540	22,980						
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Enhanced SD/MC Units	07/01/03 - 09/30/03											
10A		10/01/03 - 06/30/04	30	355									
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04											
11	Healthy Families (SED) Units	07/01/03 - 09/30/03											
11A		10/01/03 - 06/30/04											
12	Non-Medi-Cal Units		60	230	550	60		105					
13	Medi-Cal Costs	07/01/03 - 09/30/03	13,385	1,178	2,556	237	1,109	8,305					
13A		10/01/03 - 06/30/04	35,825	5,244	9,504	44	512	20,522					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	35,415	2,006	8,063	637	2,761	21,948					
14A		10/01/03 - 06/30/04	94,536	8,933	29,978	118	1,274	54,233					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03											
16A		10/01/03 - 06/30/04											
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03											
17A		10/01/03 - 06/30/04											
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03											
18A		10/01/03 - 06/30/04											
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03											
19A		10/01/03 - 06/30/04											
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03											
20A		10/01/03 - 06/30/04											
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03											
21A		10/01/03 - 06/30/04	533	42	492								
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03											
22A		10/01/03 - 06/30/04	1,622	71	1,551								
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03											
23A		10/01/03 - 06/30/04											
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03											
24A		10/01/03 - 06/30/04											
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04											
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04											
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04											
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04											
29	Healthy Families Costs	07/01/03 - 09/30/03											
29A		10/01/03 - 06/30/04											
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03											
30A		10/01/03 - 06/30/04											
31	Healthy Families Published Charges	07/01/03 - 09/30/03											
31A		10/01/03 - 06/30/04											
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03											
32A		10/01/03 - 06/30/04											
33	Non-Medi-Cal Costs		1,087	83	319	484	57		145				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA
County Code: 58

County Code: 58		CR		CR				
Legal Entity: SUTTER-YUBA COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00058		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach								
			20	22				
1	Allocation Percentage	100.00%	72.54%	27.46%				
2	Total Units		165,812	76,128				
3	Gross Cost	733,108	531,794	201,314				
4	Cost per Unit		3.21	2.64				
5	Non-Medi-Cal Units		165,812	76,128				
6	Non-Medi-Cal Costs	733,108	531,794	201,314				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA
County Code: 58

County Code: 58		CR		CR				
Legal Entity: SUTTER-YUBA COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00058		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support								
			20	30				
1	Allocation Percentage	100.00%	13.21%	86.79%				
2	Total Units		22,464	168,480				
3	Gross Cost	106,000	14,000	92,000				
4	Cost per Unit		0.62	0.55				
5	Non-Medi-Cal Units (Same as Line 2)		22,464	168,480				
6	Non-Medi-Cal Costs (Same as Line 3)	106,000	14,000	92,000				

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

Legal Entity Number: 00058

County Code: 58			REIMBURSEMENT TYPE				PC	Costs				Costs	
Legal Entity: SUTTER-YUBA COUNTY			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number: 00058			Mode 55			Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col I + Col J)
			S F's 01-09	S F's 11-19 31-39	S F's 21-29								
1	Medi-Cal Costs	07/01/03 - 09/30/03						248,325	90,699	809,340	1,148,364	13,385	1,161,750
1A		10/01/03 - 06/30/04						940,636	260,701	2,876,580	4,077,917	35,825	4,113,742
2	Medi-Cal SMA	07/01/03 - 09/30/03						316,211	115,491	1,014,319	1,446,020	35,415	1,481,435
2A		10/01/03 - 06/30/04						1,197,782	331,962	3,601,652	5,131,396	94,536	5,225,932
3	Medi-Cal P C	07/01/03 - 09/30/03						295,758	108,024	963,935	1,367,717		1,367,717
3A		10/01/03 - 06/30/04						1,120,310	310,499	3,426,045	4,856,854		4,856,854
4	Medi-Cal N R	07/01/03 - 09/30/03											
4A		10/01/03 - 06/30/04											
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03						248,325	90,699	809,340	1,148,364	13,385	1,161,750
5A		10/01/03 - 06/30/04						940,636	260,701	2,876,580	4,077,917	35,825	4,113,742
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03								224,200	224,200		224,200
6A		10/01/03 - 06/30/04								66,665	66,665		66,665
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03								277,169	277,169		277,169
7A		10/01/03 - 06/30/04								82,246	82,246		82,246
8	Medicare/Medi-Cal Crossover P C	07/01/03 - 09/30/03								267,025	267,025		267,025
8A		10/01/03 - 06/30/04								79,399	79,399		79,399
9	Medicare/Medi-Cal Crossover N R	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Medicare/Medi-Cal Crossover Gross Reim	07/01/03 - 09/30/03								224,200	224,200		224,200
10A		10/01/03 - 06/30/04								66,665	66,665		66,665
11	Total SD/MC + Crossover Gross Reim	07/01/03 - 09/30/03						248,325	90,699	1,033,541	1,372,564	13,385	1,385,950
11A		10/01/03 - 06/30/04						940,636	260,701	2,943,245	4,144,582	35,825	4,180,407
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03								8,144	8,144		8,144
12A		10/01/03 - 06/30/04								20,723	20,723	533	21,256
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03								10,355	10,355		10,355
13A		10/01/03 - 06/30/04								26,251	26,251	1,622	27,873
14	Enhanced SD/MC (Children) P C	07/01/03 - 09/30/03								9,700	9,700		9,700
14A		10/01/03 - 06/30/04								24,681	24,681		24,681
15	Enhanced SD/MC (Children) N R	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Enhanced SD/MC (Children) Gross Reim	07/01/03 - 09/30/03								8,144	8,144		8,144
16A		10/01/03 - 06/30/04								20,723	20,723	533	21,256
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04											
19	Enhanced SD/MC (Refugees) P C	07/01/03 - 06/30/04											
20	Enhanced SD/MC (Refugees) N R	07/01/03 - 06/30/04											
21	Total Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03						248,325	90,699	1,041,685	1,380,709	13,385	1,394,094
21A	(Excludes Refugees)	10/01/03 - 06/30/04						940,636	260,701	2,963,968	4,165,305	36,358	4,201,663
22	Enhanced SD/MC (Refugees) Gross Reim	07/01/03 - 06/30/04											
23	Healthy Families Cost	07/01/03 - 09/30/03								28,169	28,169		28,169
23A		10/01/03 - 06/30/04								61,485	61,485		61,485
24	Healthy Families SMA	07/01/03 - 09/30/03								35,568	35,568		35,568
24A		10/01/03 - 06/30/04								77,762	77,762		77,762
25	Healthy Families P C	07/01/03 - 09/30/03								33,549	33,549		33,549
25A		10/01/03 - 06/30/04								73,229	73,229		73,229
26	Healthy Families N R	07/01/03 - 09/30/03											
26A		10/01/03 - 06/30/04											
27	Healthy Families Gross Reim	07/01/03 - 09/30/03								28,169	28,169		28,169
27A		10/01/03 - 06/30/04								61,485	61,485		61,485
28	Less Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/03 - 09/30/03								55,993	55,993		55,993
29	Enhanced SD/MC (Children) Revenue	10/01/03 - 06/30/04								12,493	12,493		12,493
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03						248,325	90,699	985,592	1,324,716	13,385	1,338,101
35A		10/01/03 - 06/30/04						940,636	260,701	2,951,475	4,152,812	36,358	4,189,170
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/03 - 09/30/03								28,169	28,169		28,169
37A		10/01/03 - 06/30/04								61,485	61,485		61,485
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/03 - 09/30/03											
38A		10/01/03 - 06/30/04											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/03 - 09/30/03											
40A		10/01/03 - 06/30/04											

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA
County Code: 58

[illegible]

**SUTTER-YUBA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2004**

1. QA/UR DISALLOWED UNIT OF SERVICE

Our review has disclosed the County disallowed two claims reports. The source report from which entries to the Disallow Claims Systems (DCS) were made did not document disallowances properly. The problem with the documentation is that the original source document did not identify disallowances by program type such as Medi-Cal, Health Families, Enhanced Medi-Cal and Crossover units.

Audit Authority

42 Code of Federal Regulations, Section 413.20

Recommendation

We recommend that County should exercise due care when preparing or documenting its disallowances report. QA/UR Unbillable or Disallowed units report should identify Medi-Cal, Healthy Families, Enhanced Medi-Cal and Crossover units separately. There should also be a separate report documenting disallowed claims reported through the Disallow Claims System (DCS), and this should be easily referenced to the source document. When unit of service is not properly accounted for the risk of either overpayment or underpayment to the County or State potentially increases.

Auditee Response

2. NON SUBMISSION OF COST REPORT

Our examination disclosed that some County's contract providers did not submit a cost report for proper cost finding. This is in violation of both Federal and State regulations which requires providers, on an annual basis, to submit a cost report. Medi-Cal cost reimbursement is based on the determination of actual cost of services provided to clients and the failure to submit an annual cost report means the actual costs incurred to provide services cannot be determined.

Audit Authority

42 Code of Federal Regulations, Sections 413.9/413.24

**SUTTER-YUBA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2004**

Recommendation

We recommend that the County should require its contract providers to submit an annual cost report as provided for in the performance contract with DMH and federal regulations.

Response

3. USE OF EOB REPORT

Our examination has disclosed the County used the explanation of balance (EOB) report for crossover, enhanced Medi-Cal and Healthy Families units in lieu of their own records. This occurred because the County was not able to provide auditors with records of these units. Also, the County does not maintain a record of the previous year's aid codes which is a necessary tool for information pertaining to services provided to clients in prior years.

Audit Authority

42 Code of Federal Regulations, Section 413.20/413.24

Recommendation

We recommend that the County should maintain necessary data that supports information reported on the annual cost report in accordance with both federal and state reimbursement regulations. Information reported on the cost report or information upon which reimbursement was made to the County must have adequate documentation.

Auditee Response

Note: County response to the management comments have not been received before the audit report was issued.